IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 27TH NOVEMBER 2006 / 6TH AGRAHAYANA 1928

ITA.No. 64 of 2000()

ITA.425/COCH/1996 of I.T.A.TRIBUNAL,COCHIN BENCH
.....

APPELLANT:

THE COMMISSIONER OF INCOME TAX,
COCHIN.

BY ADV. SRI.P.K.R.MENON(SR.),SC FOR IT

RESPONDENTS:

M/S.METRO TRADING SYNDICATE,
COCHIN.

BY ADV. SRI.P.BALAKRISHNAN (E)

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 27/11/2006, ALONG WITH 1TA NO. 62 OF 2000, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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I.T.A. Nos.62 & 64 of 2000

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Dated this the 27th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

Standing Counsel for Income Tax Department submitted that in these cases tax effect is less than Rs.2 lakhs and the cases do not fall within the exceptions covered by Circular F.No.279/126/98-ITJ dated 27.3.2000 issued by the Central Board of Direct Taxes(referred to in the decision in COMMISSIONER OF INCOME TAX V. CAMCO COLOUR CO. (2002) 254 ITR 565)and therefore, Department seeks permission to withdraw the appeals. Accordingly these appeals are dismissed as withdrawn.

C.N.RAMACHANDRAN NAIR
Judge

K.M.JOSEPH
Judge

pms

C.N.RAMACHANDRAN NAIR &
K.M.JOSEH, JJ.

T.R.C. No. of 200

JUDGMENT

Dated